

Comparison Of Federal And Connecticut Filing Rules

(for most commonly filed withholding forms)

	Connecticut	Federal
WAGE AMOUNTS		
For New or Rehired Employees	Complete Form CT-W4 for each employee. Report new or rehired employees to the Department of Labor by Internet, fax, or mail. (See Page 12 for more information.)	Complete federal Form W-4 for each employee.
Withholding Payments	<i>Fast-File</i> or mail payment with Form CT-WH on the same due dates that your federal deposits are required to be made. Note: Do not use Form CT-WH when: 1. No payment is due. (No coupon is due.) 2. If Connecticut income tax withholding is less than \$500 in a calendar quarter. (<i>Fast-File</i> or mail payment with Form CT-941 .)	Payments are deposited as required by federal law.
Quarterly Reconciliation	File Form CT-941 for each quarter during the calendar year. Form CT-941 is located in the back section of the <i>Employer's Withholding Remittance Coupon Book</i> .	File federal Form 941.
Annual Reconciliation	File Form CT-W3 with every "state copy" of federal Form W-2 reporting Connecticut wages paid. Form CT-W3 is located in the back section of the <i>Employer's Withholding Remittance Coupon Book</i> .	File federal Form W-3 with federal Forms W-2.
NONPAYROLL AMOUNTS		
Withholding Payments	<i>Fast-File</i> or mail payment with Form CT-8109 on the same due dates that your federal deposits are required to be made. Note: Do not use Form CT-8109 when: 1. No payment is due. (No coupon is due.) 2. If Connecticut income tax withholding is less than \$500 in a calendar year. (<i>Fast-File</i> or mail payment with Form CT-945 .)	Payments are deposited as required by federal law.
Annual Reconciliation	File Form CT-945 for the calendar year. If you are required to file federal Form 1096, file Form CT-1096 with every "state copy" of federal forms listed on Pages 15 and 16.	File federal Form 945 and federal Form 1096.

DUE DATES FOR FILING INFORMATIONAL RETURNS REQUIRED BY DRS

		Due Date for CT Informational Returns	
For Paper and Magnetic Filing	If Informational Return Filed Electronically for Federal Purposes	For Paper and Magnetic Filing	If Informational Return Filed Electronically for Federal Purposes
Federal Form W3 Last day of February	Federal Form W3 March 31	Form CT-W3 Last day of February	Form CT-W3 Last day of February
Federal Form 1096 February 28	Federal Form 1096 March 31	Form CT-1096 Last day of February	Form CT-1096 Last day of February

If any due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

Note: You may request an extension of time to file the informational returns listed in the above chart. See **Form CT-8809, Request for Extension of Time to File Informational Returns**, for additional information.